

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
BIG LOTS, INC., <i>et al.</i> ,	)	Case No. 24-11967 (JKS)
	)	
Debtors. <sup>1</sup>	)	(Jointly Administered)
	)	
	)	Hearing Date: January 21, 2025 at 1:00 p.m.
	)	Obj. Deadline: January 14, 2025 at 4:00 p.m.

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**MOTION FOR ALLOWANCE AND PAYMENT  
OF ADMINISTRATIVE EXPENSE CLAIM**

Paragon Windermere, LLC and Lebanon Windermere, LLC, tenants in common (collectively, the “Landlord”), by and through undersigned counsel, hereby moves the Court to allow and order the payment of Landlord’s administrative expense claim in the amount of \$11,757.36 pursuant to 11 U.S.C. §§ 365(d)(3) and 503(b)(1), and in support thereof respectfully states as follows:

**JURISDICTION**

1. This Court has jurisdiction over this Motion in accordance with 28 U.S.C. §§ 157 and 1334. This Motion presents a core proceeding under 28 U.S.C. § 157(b)(2). The statutory support for the relief requested in this Motion is 11 U.S.C. §§ 365(d)(3) and 503(b)(1).

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<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores – PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores – CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

### **BACKGROUND FACTS**

2. On October 31, 2000, the Landlord's predecessor in interest entered into a lease with a tenant now known as Big Lots Stores, LLC ("Debtor"), one of the Debtors herein, which lease was modified on July 17, 2006 and on July 8, 2022 (as modified, the "Lease").

3. Pursuant to the Lease, the Debtor leased approximately 25,200 square feet at a shopping center generally located at 6225 Allisonville Road, Indianapolis, Indiana 46220 (using the Debtor's designation, the store is referred to herein as "Store No. 1582").

4. Pursuant to the Lease, the Debtor is obligated to pay the Landlord base rent of \$14,700.00 per month, common area maintenance, taxes, insurance and certain other charges.

5. On September 9, 2024 (the "Petition Date"), the Debtors filed voluntary petitions under Chapter 11 of the Bankruptcy Code. On January 2, 2025, the Court entered an order authorizing the Debtor to reject certain leases, including the Lease, effective as of December 31, 2024 (Doc. 1549; the "Rejection Order").

6. Pursuant to the Lease, the Debtor is required to pay its pro rata share of real estate taxes to the Landlord. On December 3, 2024, the Landlord invoiced the Debtor for the amount of \$11,757.36, representing Debtor's pro rata share of the property taxes related to Store No. 1582 that Landlord paid to the local taxing authority on November 1, 2024. A true and accurate copy of said invoice is attached hereto as **Exhibit A**.

### **RELIEF REQUESTED**

7. Bankruptcy Code § 365(d)(3) requires the debtor/tenant under an unexpired lease of non-residential real property to "timely perform all of the obligations of the debtor... arising from and after the order for relief... until such lease is assumed or rejected." Furthermore, Bankruptcy Code § 503(b)(1)(A) grants administrative priority for the "actual, necessary costs and

expenses of preserving the estate.” Accordingly, a landlord is entitled to payment of an administrative expense for a debtor/tenant’s post-petition use and occupancy of leased property. *In re Goody’s Family Clothing Inc.*, 392 B.R. 604 (Bankr. D. Del. 2008), *aff’d*, 610 F.3d 812 (3<sup>rd</sup> Cir. 2010).

8. Debtor’s obligation to reimburse Landlord the amount of \$11,757.36 for real estate taxes, as required by the Lease, arose after the Petition Date and prior to the Lease rejection date. Accordingly, the Landlord is entitled to the allowance and payment of an administrative expense claim in the amount of \$11,757.36.

9. An Affidavit in support of the relief requested in this Motion is attached hereto as **Exhibit B**.

WHEREFORE, the Landlord respectfully requests that the Court enter an order (i) allowing Landlord an administrative expense claim in the amount of \$11,757.36, and directing the Debtor to immediately pay such claim, and (ii) grant such other and further relief as is just and proper.

Dated: January 6, 2025

CROSS & SIMON, LLC

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